

2015

**CERTIFICATE**

To the Clerk of Wabaunsee County, State of Kansas  
We, the undersigned, officers of

**City of Alta Vista**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

|   |               |            | 2015 Adopted Budget               |                               |                                      |
|---|---------------|------------|-----------------------------------|-------------------------------|--------------------------------------|
|   |               |            | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | County Clerk's Use Only              |
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| <b>Fund</b>   | <b>K.S.A.</b> |            |                                   |                               |                                      |
| General   | 12-101a       | 8          | 174,100                           | 93,800                        | 54,551                               |
| Debt Service  | 10-113        | 9          | 13,074                            |                               |                                      |
|   |               | 9          |                                   |                               |                                      |
|   |               |            |                                   |                               |                                      |
|   |               |            |                                   |                               |                                      |
|   |               |            |                                   |                               |                                      |
| Special Highway   |               | 10         | 117,328                           |                               |                                      |
| Special Parks & Rec   |               | 10         | 1,538                             |                               |                                      |
| Water   |               | 11         | 109,500                           |                               |                                      |
| Sewer   |               | 11         | 107,098                           |                               |                                      |
| Gas   |               | 12         |                                   |                               |                                      |
| Refuse  |               | 12         | 33,600                            |                               |                                      |
|   |               |            |                                   |                               |                                      |
| Non-Budgeted Funds  |               | 13         |                                   |                               |                                      |
| <b>Totals</b>   |               | xxxxx      | 556,238                           | 93,800                        |                                      |
| Notice of the vote to adopt required to be published and attached to the budget |               |            |                                   | Yes                           | County Clerk's Use Only              |
| Budget Summary  |               | 14         |                                   |                               | 1,719,479                            |
| Neighborhood Revitalization   |               |            |                                   |                               | Nov 1, 2014 Total Assessed Valuation |

Assisted by:

Aldrich & Company LLC

Certified Public Accountants

Address:

315 W Main

Council Grove, KS 66846

Email:

Date Attested: October 7 2014

Munser Savage  
County Clerk

Governing Body

City of Alta Vista

2015

**Computation to Determine Limit for 2015**

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2014 budget | + \$ 82,785    |
| 2. Debt service levy in 2014 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 82,785      |

**2014 Valuation Information for Valuation Adjustments**

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2014 :   | + 23,814          |  |
| 5. Increase in personal property for 2014 :  |                   |  |
| 5a. Personal property 2014   | + 31,401          |  |
| 5b. Personal property 2013   | - 44,563          |  |
| 5c. Increase in personal property (5a minus 5b)  | + 0               |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of annexed territory for 2014 :   |                   |  |
| 6a. Real estate  | + 0               |  |
| 6b. State assessed   | + 0               |  |
| 6c. New improvements   | - 0               |  |
| 6d. Total adjustment (sum of 6a, 6b, and 6c)   | + 0               |  |
| 7. Valuation of property that has changed in use during 2014 :   | + 441             |  |
| 8. Total valuation adjustment (sum of 4, 5c, 6d & 7)   | 24,255            |  |
| 9. Total estimated valuation July 1, 2014  | 1,724,598         |  |
| 10. Total valuation less valuation adjustment (9 minus 8)  | 1,700,343         |  |
| 11. Factor for increase (8 divided by 10)  | 0.01426           |  |
| 12. Amount of increase (11 times 3)  | + \$ 1,181        |  |
| 13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)                                      | \$ 83,966         |  |
| 14. Debt service levy in this 2015 budget  | 0                 |  |
| 15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)                                     | 83,966            |  |
| 16. Consumer Price Index for all urban consumers for calendar year 2013  | 1.50%             |  |
| 17. Consumer Price Index adjustment (3 times 16)   | \$ 1,242          |  |
| 18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.'<br>(15 plus 17) | \$ 85,208         |  |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Alta Vista

2015

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

| Budgeted Funds<br>for 2014 | Budget Tax Levy<br>Amount for 2013 | Allocation for Proposed Year 2015 |       |            |
|----------------------------|------------------------------------|-----------------------------------|-------|------------|
|                            |                                    | MVT                               | RVT   | 16/20M Veh |
| General                    | 82,785                             | 17,972                            | 1,111 | 638        |
| Debt Service               |                                    |                                   |       |            |
|                            |                                    |                                   |       |            |
|                            |                                    |                                   |       |            |
|                            |                                    |                                   |       |            |
|                            |                                    |                                   |       |            |
|                            |                                    |                                   |       |            |
| TOTAL                      | 82,785                             | 17,972                            | 1,111 | 638        |

County Treas Motor Vehicle Estimate                      17,972

County Treasurers Recreational Vehicle Estimate                      1,111

County Treasurers 16/20M Vehicle Estimate                      638

Motor Vehicle Factor                      0.21709

Recreational Vehicle Factor                      0.01342

16/20 Vehicle Factor                      0.00771

City of Alta Vista

2015

**Schedule of Transfers**

| <b>Expenditure<br/>Fund Transferred<br/>From:</b> | <b>Receipt<br/>Fund Transferred<br/>To:</b> | <b>Actual<br/>Amount for<br/>2013</b> | <b>Current<br/>Amount for<br/>2014</b> | <b>Proposed<br/>Amount for<br/>2015</b> | <b>Transfers<br/>Authorized by<br/>Statute</b> |
|---|---|---------------------------------------|--|---|--|
| General   | Equipment Reserve                           | 30,000                                | 30,000                                 | -                                       | 12-1,117                                       |
| Gas   | Sewer                                       | 20,000                                | -                                      | -                                       | 12-825d  |
| Sewer   | Sewer Reserve                               | 3,000                                 | 3,000                                  | 3,000                                   | 12-631o  |
| Gas   | Water Project                               | 172,532                               | -                                      | -                                       | 12-825d  |
|   |   |                                       |  |   |  |
|   | <b>Totals</b>                               | 225,532                               | 33,000                                 | 3,000                                   |  |
|   | <b>Adjustments*</b>                         |                                       |  |   |  |
|   | <b>Adjusted Totals</b>                      | 225,532                               | 33,000                                 | 3,000                                   |  |

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

| Type of Debt               | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2014 | Date Due  |           | Amount Due 2014 |               | Amount Due 2015 |               |
|----------------------------|---------------|--------------------|-----------------|---------------|---------------------------------------|-----------|-----------|-----------------|---------------|-----------------|---------------|
|                            |               |                    |                 |               |                                       | Interest  | Principal | Interest        | Principal     | Interest        | Principal     |
| General Obligation:        |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
| <b>Total G.O. Bonds</b>    |               |                    |                 |               | <b>0</b>                              |           |           | <b>0</b>        | <b>0</b>      | <b>0</b>        | <b>0</b>      |
| Revenue Bonds:             |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
| <b>Total Revenue Bonds</b> |               |                    |                 |               | <b>0</b>                              |           |           | <b>0</b>        | <b>0</b>      | <b>0</b>        | <b>0</b>      |
| Other:                     |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
| KDHE Sewer Revolving       | 4/28/2001     | 9/1/2022           | 3.08%           | 767,904       | 391,177                               | Feb & Aug | Feb & Aug | 11,756          | 38,342        | 10,565          | 39,533        |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
|                            |               |                    |                 |               |                                       |           |           |                 |               |                 |               |
| <b>Total Other</b>         |               |                    |                 |               | <b>391,177</b>                        |           |           | <b>11,756</b>   | <b>38,342</b> | <b>10,565</b>   | <b>39,533</b> |
| <b>Total Indebtedness</b>  |               |                    |                 |               | <b>391,177</b>                        |           |           | <b>11,756</b>   | <b>38,342</b> | <b>10,565</b>   | <b>39,533</b> |

City of Alta Vista

2015

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2014 | Payments Due 2014 | Payments Due 2015 |
|-----------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| None            |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 | <b>Totals</b>                               | <b>0</b>                               | <b>0</b>          | <b>0</b>          |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Alta Vista

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General                | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 123,643                       | 71,086                            | 25,279                           |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 80,022                        | 82,785                            | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                           | 1,239                         |                                   |                                  |
| Motor Vehicle Tax                        | 19,111                        | 18,153                            | 17,972                           |
| Recreational Vehicle Tax                 | 233                           | 209                               | 1,111                            |
| 16/20M Vehicle Tax                       | 706                           | 644                               | 638                              |
| Gross Earning (Intangible) Tax           |                               |                                   | 0                                |
| LAVTR                                    |                               |                                   | 0                                |
| City and County Revenue Sharing          |                               |                                   | 0                                |
| Local Alcoholic Liquor                   | 0                             |                                   |                                  |
| Sales & Use Tax                          | 18,906                        | 17,000                            | 18,500                           |
| Franchise Tax                            | 24,479                        | 21,500                            | 22,000                           |
| Licenses & permits                       | 1,866                         | 1,700                             | 1,800                            |
|  |                               |                                   |                                  |
| Audit adjustment                         | -8,500                        |                                   |                                  |
| In Lieu of Tax (IRB)                     |                               |                                   |                                  |
| Interest on Idle Funds                   | 1,252                         | 500                               | 500                              |
| Miscellaneous                            | 2,481                         |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>141,795</b>                | <b>142,491</b>                    | <b>62,521</b>                    |
| <b>Resources Available:</b>              | <b>265,438</b>                | <b>213,577</b>                    | <b>87,800</b>                    |
| Expenditures:                            |                               |                                   |                                  |
| General Administration                   |                               |                                   |                                  |
| Personal Services                        | 27,360                        | 25,000                            | 28,800                           |
| Commodities                              | 11,947                        | 10,400                            | 12,000                           |
| Contractual                              | 24,567                        | 23,248                            | 25,000                           |
| Capital Outlay                           | 0                             | 1,000                             | 1,000                            |
| Fire                                     |                               |                                   |                                  |
| Commodities                              | 2,064                         | 3,000                             | 2,000                            |
| Contractual                              | 5,583                         | 5,000                             | 5,600                            |
| Capital Outlay                           | 0                             | 5,000                             | 1,000                            |
| Public Safety                            |                               |                                   |                                  |
| Commodities                              | 46                            | 1,000                             | 1,000                            |
| Contractual                              | 10,675                        | 10,800                            | 10,800                           |
| Capital Outlay                           | 0                             | 1,000                             | 1,000                            |
| Parks                                    |                               |                                   |                                  |
| Commodities                              | 515                           | 1,000                             | 1,000                            |
| Contractual                              | 2,416                         | 2,000                             | 2,500                            |
| Capital Outlay                           | 0                             | 1,000                             | 1,000                            |
| Streets                                  |                               |                                   |                                  |
| Personal Services                        | 33,390                        | 29,000                            | 35,100                           |
| Commodities                              | 27,178                        | 27,000                            | 27,200                           |
| Contractual                              | 18,081                        | 5,000                             | 18,100                           |
| Capital Outlay                           |                               | 7,850                             | 1,000                            |
| Transfer to Equipment Reserve            | 30,000                        | 30,000                            | 0                                |
| Neighborhood Revitalization Rebate       | 530                           |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>194,352</b>                | <b>188,298</b>                    | <b>174,100</b>                   |
| Unencumbered Cash Balance Dec 31         | 71,086                        | 25,279                            | xxxxxxxxxxxxxxxxxx               |
| 2013/2014/2015 Budget Authority Amount   | 212,848                       | 188,298                           | 174,100                          |
| Non-Appropriated Balance                 |                               |                                   | 7,500                            |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 181,600                          |
| Tax Required                             |                               |                                   | 93,800                           |
| Delinquent Comp Rate:                    | 0.0%                          |                                   | 0                                |
| Amount of 2014 Ad Valorem Tax            |                               |                                   | <b>93,800</b>                    |

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Alta Vista

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Debt Service           | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 13,074                        | 13,074                            | 13,074                           |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           |                               | 0                                 | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                           |                               |                                   |                                  |
| Motor Vehicle Tax                        |                               |                                   |                                  |
| Recreational Vehicle Tax                 |                               |                                   |                                  |
| 16/20M Vehicle Tax                       |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | 0                             | 0                                 | 0                                |
| <b>Resources Available:</b>              | 13,074                        | 13,074                            | 13,074                           |
| Expenditures:                            |                               |                                   |                                  |
| Debt service                             |                               |                                   | 13,074                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | 0                             | 0                                 | 13,074                           |
| Unencumbered Cash Balance Dec 31         | 13,074                        | 13,074                            | XXXXXXXXXXXXXXXXXX               |
| 2013/2014/2015 Budget Authority Amount   | 13,074                        | 13,074                            | 13,074                           |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 13,074                           |
| Tax Required                             |                               |                                   | 0                                |
| Delinquent Comp Rate: 0.0%               |                               |                                   | 0                                |
| Amount of 2014 Ad Valorem Tax            |                               |                                   | 0                                |

| Adopted Budget<br>0                      | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 0                             | 0                                 | 0                                |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           |                               | 0                                 | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                           |                               |                                   |                                  |
| Motor Vehicle Tax                        |                               |                                   |                                  |
| Recreational Vehicle Tax                 |                               |                                   |                                  |
| 16/20M Vehicle Tax                       |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | 0                             | 0                                 | 0                                |
| <b>Resources Available:</b>              | 0                             | 0                                 | 0                                |
| Expenditures:                            |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | 0                             | 0                                 | 0                                |
| Unencumbered Cash Balance Dec 31         | 0                             | 0                                 | XXXXXXXXXXXXXXXXXX               |
| 2013/2014/2015 Budget Authority Amount   | 0                             | 0                                 | 0                                |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 0                                |
| Tax Required                             |                               |                                   | 0                                |
| Delinquent Comp Rate: 0.0%               |                               |                                   | 0                                |
| Amount of 2014 Ad Valorem Tax            |                               |                                   | 0                                |

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.



City of Alta Vista

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Highway        | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 83,728                        | 94,838                            | 106,038                          |
| Receipts:                                |                               |                                   |                                  |
| State of Kansas Gas Tax                  | 11,110                        | 11,200                            | 11,290                           |
| County Transfers Gas                     |                               | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>11,110</b>                 | <b>11,200</b>                     | <b>11,290</b>                    |
| <b>Resources Available:</b>              | <b>94,838</b>                 | <b>106,038</b>                    | <b>117,328</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Street Repair and Maint                  | 0                             | 0                                 | 117,328                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>0</b>                      | <b>0</b>                          | <b>117,328</b>                   |
| Unencumbered Cash Balance Dec 31         | 94,838                        | 106,038                           | 0                                |
| 2013/2014/2015 Budget Authority Amount   | 95,268                        | 106,408                           | 117,328                          |

| Adopted Budget<br>Special Parks & Rec    | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 786                           | 1,053                             | 1,238                            |
| Receipts:                                |                               |                                   |                                  |
| Fees & donations                         | 267                           | 185                               | 300                              |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>267</b>                    | <b>185</b>                        | <b>300</b>                       |
| <b>Resources Available:</b>              | <b>1,053</b>                  | <b>1,238</b>                      | <b>1,538</b>                     |
| Expenditures:                            |                               |                                   |                                  |
| Parks and recreation                     |                               |                                   | 1,538                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total F |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>0</b>                      | <b>0</b>                          | <b>1,538</b>                     |
| Unencumbered Cash Balance Dec 31         | 1,053                         | 1,238                             | 0                                |
| 2013/2014/2015 Budget Authority Amount   | 1,808                         | 931                               | 1,538                            |

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Alta Vista

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Water</b>           | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 25,594                        | 44,007                            | 40,507                           |
| Receipts:                                |                               |                                   |                                  |
| Charges to Customers                     | 102,748                       | 106,000                           | 106,000                          |
| Audit adjustment                         | 1,750                         |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>104,498</b>                | <b>106,000</b>                    | <b>106,000</b>                   |
| <b>Resources Available:</b>              | <b>130,092</b>                | <b>150,007</b>                    | <b>146,507</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 23,734                        | 31,500                            | 31,500                           |
| Contractual                              | 27,383                        | 30,000                            | 30,000                           |
| Commodities                              | 6,188                         | 12,000                            | 12,000                           |
| Water purchases                          | 28,090                        | 34,000                            | 34,000                           |
| Sales tax                                | 690                           | 1,000                             | 1,000                            |
| Capital outlay                           | 0                             | 1,000                             | 1,000                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>86,085</b>                 | <b>109,500</b>                    | <b>109,500</b>                   |
| Unencumbered Cash Balance Dec 31         | 44,007                        | 40,507                            | 37,007                           |
| 2013/2014/2015 Budget Authority Amount   | 108,000                       | 109,500                           | 109,500                          |

| Adopted Budget<br><b>Sewer</b>           | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 3,023                         | 8,422                             | 3,324                            |
| Receipts:                                |                               |                                   |                                  |
| Charges to Customers                     | 83,750                        | 105,000                           | 105,000                          |
| Transfer from Gas Fund                   | 20,000                        |                                   |                                  |
| Audit adjustment                         | 1,043                         |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>104,793</b>                | <b>105,000</b>                    | <b>105,000</b>                   |
| <b>Resources Available:</b>              | <b>107,816</b>                | <b>113,422</b>                    | <b>108,324</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 11,701                        | 16,000                            | 13,000                           |
| Contractual Services                     | 20,745                        | 21,000                            | 21,000                           |
| Commodities                              | 13,851                        | 20,000                            | 20,000                           |
| Principal, interest & fees               | 50,097                        | 50,098                            | 50,098                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Transfer to sewer reserve                | 3,000                         | 3,000                             | 3,000                            |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>99,394</b>                 | <b>110,098</b>                    | <b>107,098</b>                   |
| Unencumbered Cash Balance Dec 31         | 8,422                         | 3,324                             | 1,226                            |
| 2013/2014/2015 Budget Authority Amount   | 100,198                       | 110,098                           | 107,098                          |

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Alta Vista

2015

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Gas                    | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 409,291                       | 216,796                           | 216,796                          |
| Receipts:                                |                               |                                   |                                  |
| Late fees                                | 37                            |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>37</b>                     | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>              | <b>409,328</b>                | <b>216,796</b>                    | <b>216,796</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Transfer to water project                | 172,532                       |                                   |                                  |
| Transfer to Sewer Fund                   | 20,000                        | 0                                 | 0                                |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>192,532</b>                | <b>0</b>                          | <b>0</b>                         |
| Unencumbered Cash Balance Dec 31         | 216,796                       | 216,796                           | 216,796                          |
| 2013/2014/2015 Budget Authority Amount   | 197,532                       | 0                                 | 0                                |

| Adopted Budget<br>Refuse                 | Prior Year<br>Actual for 2013 | Current Year<br>Estimate for 2014 | Proposed Budget<br>Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 4,712                         | 3,132                             | 2,532                            |
| Receipts:                                |                               |                                   |                                  |
| Customer collections                     | 31,330                        | 32,000                            | 33,000                           |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>31,330</b>                 | <b>32,000</b>                     | <b>33,000</b>                    |
| <b>Resources Available:</b>              | <b>36,042</b>                 | <b>35,132</b>                     | <b>35,532</b>                    |
| Expenditures:                            |                               |                                   |                                  |
| Personal Services                        | 430                           | 600                               | 600                              |
| Contractual Services                     | 32,480                        | 32,000                            | 33,000                           |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>32,910</b>                 | <b>32,600</b>                     | <b>33,600</b>                    |
| Unencumbered Cash Balance Dec 31         | 3,132                         | 2,532                             | 1,932                            |
| 2013/2014/2015 Budget Authority Amount   | 35,000                        | 32,600                            | 33,600                           |

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.



2015

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Alta Vista**  
will meet on September 2, 2014 at 5:00 PM at Alta Vista City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                | Prior Year Actual for 2013 |                     | Current Year Estimate for 2014 |                     | Proposed Budget for 2015             |                                  |                       |
|---------------------|----------------------------|---------------------|--------------------------------|---------------------|--------------------------------------|----------------------------------|-----------------------|
|                     | Expenditures               | Actual<br>Tax Rate* | Expenditures                   | Actual<br>Tax Rate* | Budget Authority<br>for Expenditures | Amount of 2014<br>Ad Valorem Tax | Estimate<br>Tax Rate* |
| General             | 194,352                    | 50.186              | 188,298                        | 50.256              | 174,100                              | 93,800                           | 54.389                |
| Debt Service        |                            |                     |                                |                     | 13,074                               |                                  |                       |
|                     |                            |                     |                                |                     |                                      |                                  |                       |
|                     |                            |                     |                                |                     |                                      |                                  |                       |
|                     |                            |                     |                                |                     |                                      |                                  |                       |
|                     |                            |                     |                                |                     |                                      |                                  |                       |
| Special Highway     |                            |                     |                                |                     | 117,328                              |                                  |                       |
| Special Parks & Rec |                            |                     |                                |                     | 1,538                                |                                  |                       |
| Water               | 86,085                     |                     | 109,500                        |                     | 109,500                              |                                  |                       |
| Sewer               | 99,394                     |                     | 110,098                        |                     | 107,098                              |                                  |                       |
| Gas                 | 192,532                    |                     |                                |                     |                                      |                                  |                       |
| Refuse              | 32,910                     |                     | 32,600                         |                     | 33,600                               |                                  |                       |
|                     |                            |                     |                                |                     |                                      |                                  |                       |
| Non-Budgeted Funds  | 379,022                    |                     |                                |                     |                                      |                                  |                       |
| Totals              | 984,295                    | 50.186              | 440,496                        | 50.256              | 556,238                              | 93,800                           | 54.389                |
| Less: Transfers     | 225,532                    |                     | 33,000                         |                     | 3,000                                |                                  |                       |
| Net Expenditure     | 758,763                    |                     | 407,496                        |                     | 553,238                              |                                  |                       |
| Total Tax Levied    | 81,610                     |                     | 82,785                         |                     | XXXXXXXXXXXXXXXXXX                   |                                  |                       |
| Assessed Valuation  | 1,626,155                  |                     | 1,647,257                      |                     | 1,724,598                            |                                  |                       |

**Outstanding Indebtedness,**

|                          |         |         |         |
|--------------------------|---------|---------|---------|
| January 1,               | 2012    | 2013    | 2014    |
| G.O. Bonds               | 359,000 | 355,000 | 0       |
| Revenue Bonds            | 0       | 0       | 0       |
| Other                    | 464,433 | 428,364 | 391,177 |
| Lease Purchase Principal | 0       | 0       | 0       |
| Total                    | 823,433 | 783,364 | 391,177 |

\*Tax rates are expressed in mills

**Pamela McDiffett**

City Official Title: City Clerk

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| <b>Sample Notice of Vote Publication</b> |
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| <b>Notice of Vote - City of Alta Vista</b> |
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| <p>In adopting the 2015 budget the governing body voted to increase property amount greater than the amount levied for the 2014 budget, adjusted by th for all urban consumers. _____ members voted in favor of the budget and _ members voted against the budget.</p> |
|--|